

Claim for Refund of Use Tax Paid on a Motor Vehicle Purchased From Other Than a Motor Vehicle Dealer

Part I Instructions

Statutory Authority: Conn. Gen. Stat. §12-431(b)

General Purpose: A person purchasing a motor vehicle from a person other than a motor vehicle dealer or licensed motor vehicle lessor must pay Connecticut use tax on the average trade-in value of the vehicle as shown in the *N.A.D.A. Official Used Car Guide, Eastern Edition* for the month of purchase. The average trade-in value does not include additions or deductions, such as for low or high mileage or for optional equipment or the absence of optional equipment. If the purchaser can prove the actual purchase price of the motor vehicle was less than the average trade-in value and submits a properly completed CERT-106 and the documentation described below within three years of paying the tax to the Connecticut Department of Motor Vehicles (DMV), the Department of Revenue Services (DRS) will refund the overpayment of Connecticut use tax. **Do not use CERT-106** if the actual purchase price of the vehicle equals or exceeds its average trade-in value. You owe Connecticut use tax on the actual purchase price of the vehicle.

Who Should Use This Form: Any person who:

- Purchased a motor vehicle from a person who is not a motor vehicle dealer or licensed motor vehicle lessor; **and**
- Paid less for the motor vehicle than its average trade-in value, as shown in the *N.A.D.A. Official Used Car Guide, Eastern Edition*, for the month of purchase; **and**
- Paid Connecticut use tax, when registering the vehicle with DMV, based on the vehicle's average trade-in value; **and**
- Claims a partial refund of Connecticut use tax because the person can prove the actual purchase price of the motor vehicle was less than the vehicle's average trade-in value; **or**
- Claims a full refund of the Connecticut use tax because the person can prove the original purchase was exempt.

To Submit a Claim: Submit CERT-106 and the documentation described above within three years of paying the tax to:

Department of Revenue Services
PO Box 5088
Hartford CT 06102-5088

All Claims Must Include:

- ☐ **Purchaser's Declaration:** The purchaser or purchasers must complete the Purchaser's Declaration on the back of this form. Indicate if the motor vehicle was purchased by more than one person by checking the appropriate box in Part IV as to whether the vehicle is owned in common or jointly. This information should match the information entered on **Form H-13, Official Registration of a Motor Vehicle and Application for Certificate of Title**.
- ☐ **Seller's Declaration:** The seller or sellers must complete the Seller's Declaration on the back of this form.
- ☐ **Validated Form H-13:** Attach a copy of the validated Form H-13. (Do not attach a copy of the certificate of title.)
- ☐ **Cancelled Check or Other Evidence of Payment of the Purchase Price of the Motor Vehicle:** If payment was made by check, attach a copy of the cancelled check issued to the seller of the vehicle (front and back). Do not include a copy of the check issued to DMV for payment of sales tax. If payment was not made by check, attach other evidence of payment, such as a copy of the bank statement showing the withdrawal if you paid with cash.
- ☐ **Explanation for Actual Purchase Price Being Less Than N.A.D.A. Average Trade-in Value:** Attach an explanation, and documenting evidence such as a dated photograph from the time the motor vehicle was acquired, repair bill, or appraisal of the condition of the vehicle.

Notice of Allowance or Disallowance of a Claim: DRS generally gives notice that a claim for refund was allowed or disallowed within 90 days after it receives a properly completed CERT-106. Allowed claims are subject to further examination as provided by law.

For Further Information: Call Taxpayer Services at **1-800-382-9463** (in-state) or **860-297-5962** (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries anytime by calling **860-297-4911**.

Part II Purchaser: Read the instructions first, then complete Parts II, III, and IV. *(Please print clearly)*

Name of Purchaser ► Last _____ First _____		Social Security Number ► _____
Address ► _____		
City ► _____	State _____	ZIP Code _____
Name of Purchaser (If co-ownership) ► Last _____ First _____		Social Security Number ► _____
Address ► _____		
City ► _____	State _____	ZIP Code _____

Part III Motor Vehicle Identification and Refund Calculation**Description of Motor Vehicle**

Date of Purchase ► _____ Date of Registration ► _____
Make of Vehicle _____ Model _____ Year _____
Vehicle Identification Number _____ Odometer Reading on Date of Purchase _____

Refund Calculation

Value Used by DMV to Compute Tax ► \$ _____ Tax Paid to DMV ► \$ _____
Actual Purchase Price ► \$ _____ X 6% = Tax Actually Due ► \$ _____
Refund Claimed (Tax Paid Less Tax Actually Due) ► \$ _____

Part IV Purchaser's Declaration

I, the purchaser named in Part II, declare that I purchased the motor vehicle identified in Part III from the seller named in Part V. The actual purchase price of the vehicle was \$ _____. No other consideration, such as transfers of property other than money, or cancellations or offsets of debts owed by the seller, has been or will be paid or transferred by me in connection with my purchase of the vehicle identified in Part III. I declare under the penalty of law that I have examined this certificate and to the best of my knowledge and belief it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment of not more than five years, or both.

Signature of Purchaser _____ Date _____
Print Name of Purchaser _____ Telephone () _____
If co-ownership, check the appropriate box and enter the information below: ☐ And (common) ☐ Or (joint)
Signature of Other Purchaser _____ Date _____
Print Name of Other Purchaser _____ Telephone () _____

Part V Seller's Declaration

I, the seller, declare that I sold the vehicle identified in Part III to the purchaser named in Part II. The actual purchase price of the vehicle was \$ _____. No other consideration, such as transfers of property other than money, or cancellations or offsets of debts owed to the purchaser, has been or will be paid or transferred to me in connection with my sale of the vehicle identified in Part III. I declare under the penalty of law that I have examined this certificate and to the best of my knowledge and belief it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment of not more than five years, or both.

Signature of Seller _____ Date _____
Print Name of Seller _____ Telephone () _____
Address of Seller _____
If Jointly Sold,
Signature of Other Seller _____ Date _____
Print Name of Other Seller _____ Telephone () _____
Address of Other Seller _____